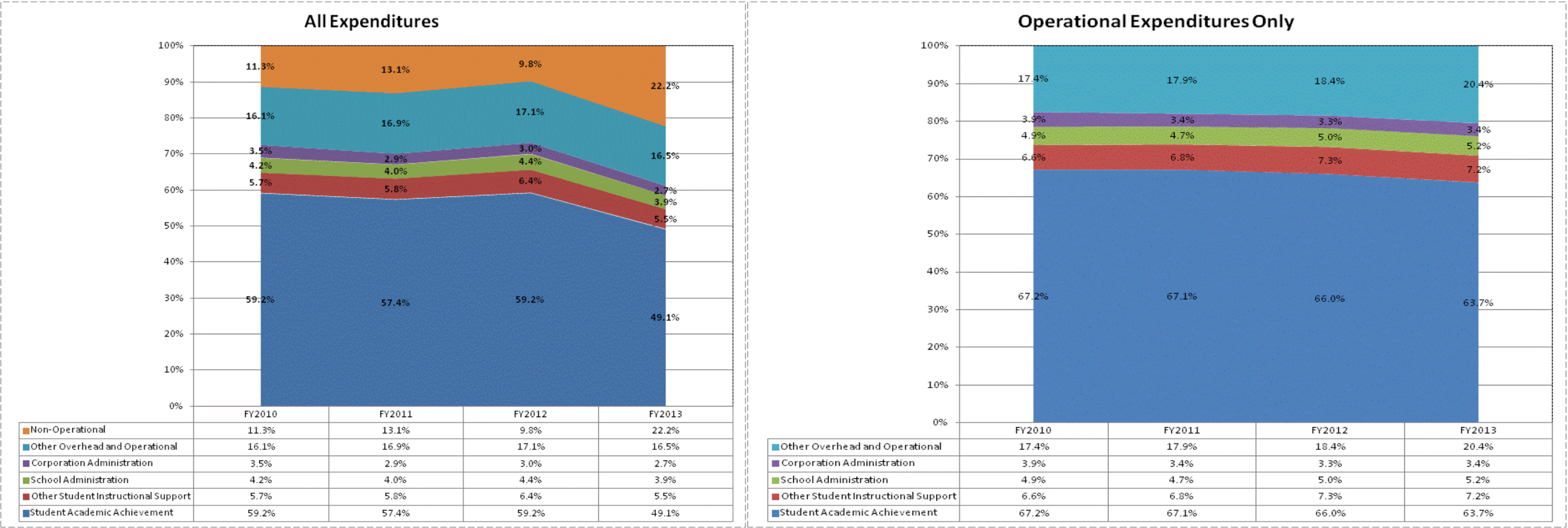


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Richmond Community Schools (8385)

Richmond Community Schools (8385)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$35,207,762	59.0%	\$35,169,160	60.2%	\$34,098,506	59.2%	\$31,371,399	49.1%
Student Instructional Support	\$6,219,157	10.4%	\$5,305,647	9.1%	\$6,236,523	10.8%	\$6,011,192	9.4%
Overhead and Operational	\$12,062,544	20.2%	\$11,819,695	20.2%	\$11,603,010	20.2%	\$12,268,944	19.2%
Nonoperational	\$6,138,609	10.3%	\$6,171,296	10.6%	\$5,613,096	9.8%	\$14,206,571	22.2%
Grand Total	\$59,628,072		\$58,465,798		\$57,551,135		\$63,858,105	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	69.5%	69.2%	70.1%	58.5%



School Corporation Expenditures by Expenditure Type
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Richmond Community Schools (8385)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$54,294	\$120,950	\$96,224	\$105,556	94%	-13%	10%
11050 Regular Programs; Full Day Kindergarten	\$1,014,442	\$1,003,640	\$1,121,979	\$1,283,890	27%	28%	14%
11100 Regular Programs; Elementary	\$9,071,716	\$14,884,974	\$13,578,268	\$10,699,058	18%	-28%	-21%
11200 Regular Programs; Middle/Junior High	\$2,360,243	\$2,665,062	\$2,987,401	\$2,933,836	24%	10%	-2%
11300 Regular Programs; High School	\$3,593,615	\$4,487,766	\$4,641,740	\$4,640,357	29%	3%	0%
11460 Vocational Education; Occupational Home Economics	\$54,757	\$67,294	\$68,260	\$73,593	34%	9%	8%
11470 Vocational Education; Business Education	\$93,066	\$122,373	\$133,494	\$156,844	69%	28%	17%
11480 Vocational Education; Industrial Education A	\$431,072	\$431,721	\$463,046	\$472,310	10%	9%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$163,724	\$197,536	\$195,721	\$180,931	11%	-8%	-8%
12110 Gifted And Talented; Gifted and Talented	\$267,480	\$436,441	\$437,507	\$520,212	94%	19%	19%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$276,366	\$598,251	\$723,520	\$881,343	219%	47%	22%
12310 Physical Impairment; Orthopedic Impairment	\$54,450	\$79,729	\$67,853	\$78,075	43%	-2%	15%
12320 Physical Impairment; Multiple Disabilities	\$65,205	\$57,450	\$65,312	\$96,572	48%	68%	48%
12330 Physical Impairment; Visual Impairment	\$46,508	\$111,279	\$100,355	\$93,117	100%	-16%	-7%
12340 Physical Impairment; Hearing Impairment	\$81,450	\$64,503	\$121,133	\$109,260	34%	69%	-10%
12350 Physical Impairment; Homebound	\$59,930	\$50,898	\$51,318	\$29,039	-52%	-43%	-43%
12610 Learning Disability	\$2,624,620	\$3,606,587	\$3,280,554	\$3,149,681	20%	-13%	-4%
12710 Equal Opportunity At Risk	\$469,807	\$337,294	\$284,607	\$343,759	-27%	2%	21%
12810 Special Education Preschool	\$422,845	\$560,514	\$382,088	\$389,970	-8%	-30%	2%
12900 Other Special Programs	\$1,361,580	\$1,297,480	\$1,100,667	\$789,664	-42%	-39%	-28%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$296,646	\$212,309	\$180,171	\$318,600	7%	50%	77%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,889	\$12,507	\$11,296	\$612	-68%	-95%	-95%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$56,306	\$85,686	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$11,939	\$13,069	\$222,552	\$170,402	> 500%	> 500%	-23%
14300 Summer School Programs; High School	\$257,797	\$154,523	\$98,279	\$74,089	-71%	-52%	-25%
16100 Remediation Testing	\$142,097	\$31,744	\$57,794	\$67,225	-53%	112%	16%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$87	N/A	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$2	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$282,621	\$296,680	\$254,145	\$234,354	-17%	-21%	-8%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$684,304	\$936,047	\$1,305,885	\$1,473,095	115%	57%	13%
22130 Improvement of Instruction; Instructional Staff Training	\$60,398	\$21,047	\$82,869	\$3,889	-94%	-82%	-95%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$106,861	\$171,343	\$174,103	\$155,865	46%	-9%	-10%
22210 Library/Media Services; Service Area Direction	\$40,189	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$822,475	\$857,695	\$746,886	\$645,978	-21%	-25%	-14%
22250 Library/Media Services; Computer Assisted Instruction Services	\$337,660	\$60,668	\$40,495	\$41,381	-88%	-32%	2%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	-\$64	\$5,750	\$1,851	\$0	N/A	-100%	-100%
22350 Instruction, Related Technology; Systems Operations	\$0	\$5,566	\$0	\$132,080	N/A	> 500%	N/A
22360 Instruction, Related Technology; Network Support	\$605,698	\$483,031	\$568,747	\$656,844	8%	36%	15%
22900 Other Support Service, Instructional Staff	\$0	\$436,473	\$412,032	\$324,347	N/A	-26%	-21%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$105,201	\$67,867	\$16,662	\$19,778	-81%	-71%	19%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$61	N/A	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$119,871	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,609	\$15,546	\$23,694	\$25,643	103%	65%	8%
26497 2007 Account Code - Teachers Retirement Fund	\$1,306,788	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$27,698,586	\$35,169,160	\$34,098,506	\$31,371,399	13%	-11%	-8%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$41,485	\$50,959	\$36,799	\$24,641	-41%	-52%	-33%

School Corporation Expenditures by Expenditure Type
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Richmond Community Schools (8385)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$41,341	\$123,090	N/A	N/A	198%
21130 Attendance and Social Work Services; Social Work Services	\$89,781	\$480,097	\$1,299,487	\$839,637	> 500%	75%	-35%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$30,938	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$526,362	\$685,669	\$595,472	\$593,300	13%	-13%	0%
21230 Guidance Services; Appraisal Services	\$913	\$1,500	\$0	\$0	-100%	-100%	N/A
21240 Guidance Services; Information Services	\$2,917	\$3,488	\$2,401	\$1,687	-42%	-52%	-30%
21250 Guidance Services; Records Maintenance	\$1,450	\$1,051	\$1,241	\$1,317	-9%	25%	6%
21290 Guidance Services; Other Guidance Services	\$5,706	\$34,190	\$14,570	\$6,596	16%	-81%	-55%
21320 Health Services; Medical Services	\$1,869	\$900	\$2,030	\$2,315	24%	157%	14%
21340 Health Services; Nurse Services	\$149,849	\$204,708	\$219,951	\$266,472	78%	30%	21%
21420 Psychological Testing	\$211,548	\$233,160	\$93,005	\$96,145	-55%	-59%	3%
21490 Other Psychological Services	\$0	\$0	\$49,658	\$103,368	N/A	N/A	108%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$422,181	\$434,507	\$459,928	\$467,268	11%	8%	2%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$176,584	\$244,866	\$253,115	\$266,986	51%	9%	5%
21890 Special Education Administration; Other Special Education Administration	\$1,349,440	\$278,429	\$408,430	\$498,983	-63%	79%	22%
21910 Other Support Services, Students; Service Area Direction	\$0	\$58,555	\$173,835	\$142,849	N/A	144%	-18%
21990 Other Support Services, Students; Other Student Services	\$5,567	\$17,729	\$53,076	\$83,988	> 500%	374%	58%
24100 Office of The Principal	\$2,076,910	\$2,434,438	\$2,409,166	\$2,354,183	13%	-3%	-2%
24900 Other Support Services, School Administration	\$107,147	\$141,400	\$123,017	\$138,366	29%	-2%	12%
Student Instructional Support Total	\$5,200,648	\$5,305,647	\$6,236,523	\$6,011,192	16%	13%	-4%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$13,703	\$19,617	\$26,151	\$64,957	374%	231%	148%
23150 Board of Education; Legal Services	\$13,334	\$37,568	\$41,982	\$31,431	136%	-16%	-25%
23160 Board of Education; Promotion Expenses	\$7,646	\$4,108	\$6,377	\$5,235	-32%	27%	-18%
23210 Executive Administration; Office of The Superintendent	\$211,514	\$234,445	\$243,266	\$261,507	24%	12%	7%
23220 Executive Administration; Community Relations	\$0	\$20,512	\$2,750	\$4,500	N/A	-78%	64%
23230 Executive Administration; Staff Relations and Negotiations	\$16,096	\$12,131	\$73,019	\$14,806	-8%	22%	-80%
23290 Executive Administration; Other Executive Administration Services	\$62,420	\$42,525	\$50,947	\$46,781	-25%	10%	-8%
25110 Fiscal Services; Office of The Business Manager	\$51,879	\$61,330	\$53,375	\$54,135	4%	-12%	1%
25120 Fiscal Services; Service Area Direction	\$71,953	\$85,419	\$104,001	\$125,951	75%	47%	21%
25140 Fiscal Services; Receiving and Disbursing Funds	\$34,444	\$41,071	\$33,270	\$38,871	13%	-5%	17%
25150 Fiscal Services; Payroll Services	\$37,029	\$36,638	\$39,886	\$45,727	23%	25%	15%
25160 Fiscal Services; Financial Accounting	\$55,027	\$65,252	\$60,314	\$74,563	36%	14%	24%
25191 Other Fiscal Services; Refund of Revenue	\$2,007	\$569	\$968	\$76,176	> 500%	> 500%	> 500%
25195 Other Fiscal Services; Bank Account Service Charge	\$7,631	\$10,398	\$7,530	\$7,763	2%	-25%	3%
25199 Other Fiscal Services; Other	\$3,022	\$16,007	\$30,884	\$15,387	409%	-4%	-50%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$7,278	\$0	\$0	N/A	-100%	N/A
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$37,029	\$43,177	\$61,431	\$36,921	0%	-14%	-40%
25300 Printing, Publishing, and Duplicating Services	\$1,873	\$1,129	\$1,284	\$1,038	-45%	-8%	-19%
25400 Planning, Research, Development and Evaluation	\$16,943	\$32,958	\$108,575	\$118,865	> 500%	261%	9%
25710 Personnel Services; Supervision of Personnel Services	\$211,738	\$251,712	\$244,407	\$280,989	33%	12%	15%
25720 Personnel Services; Recruitment and Placement	\$8,974	\$13,474	\$6,506	\$6,505	-28%	-52%	0%
25740 Personnel Services; Noninstructional Personnel Training	\$20,116	\$21,599	\$15,273	\$50	-100%	-100%	-100%
25750 Personnel Services; Health Services	\$23,795	\$10,740	\$8,750	\$6,870	-71%	-36%	-21%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$44,961	\$65,671	N/A	N/A	46%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$0	\$9,252	N/A	N/A	N/A
25890 Other Technology Services	\$9,495	\$27,805	\$33,125	\$24,146	154%	-13%	-27%
25910 Judgments	\$0	\$0	\$2,838	\$7,500	N/A	N/A	164%

School Corporation Expenditures by Expenditure Type
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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25990 Other Support Services, Central	\$270,822	\$837,898	\$449,169	\$296,639	10%	-65%	-34%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$131,162	\$83,184	\$81,106	\$3,572	-97%	-96%	-96%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,122,782	\$4,232,760	\$4,021,980	\$4,154,941	1%	-2%	3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$877,193	\$308,721	\$146,055	\$191,098	-78%	-38%	31%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,913	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$25,500	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,268	\$0	\$0	\$0	-100%	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$54,644	\$46,703	\$55,469	\$88,021	61%	88%	59%
26700 Operation and Maintenance of Plant Services; Insurance	\$355,490	\$359,423	\$352,249	\$477,399	34%	33%	36%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$23,046	\$98,664	\$161,468	\$95,804	316%	-3%	-41%
27010 Student Transportation; Service Area Direction	\$114,231	\$22,235	\$18,700	\$33,600	-71%	51%	80%
27100 Student Transportation; Vehicle Operation	\$757,797	\$61,179	\$0	\$0	-100%	-100%	N/A
27200 Student Transportation; Monitoring Services	\$66,268	\$5,320	\$8,893	\$18,684	-72%	251%	110%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$374,034	\$133,197	\$30	\$13,596	-96%	-90%	> 500%
27400 Student Transportation; Purchase of School Buses	\$686,044	\$413,486	\$0	\$261,365	-62%	-37%	N/A
27500 Student Transportation; Insurance on Buses	\$73,820	\$23,737	\$22,267	\$27,084	-63%	14%	22%
27700 Student Transportation; Contracted Transportation Services	\$18,035	\$1,923,407	\$2,399,498	\$2,503,978	> 500%	30%	4%
27900 Student Transportation; Other Student Transportation Services	\$16,904	\$180	\$0	\$366	-98%	103%	N/A
31100 Food Services Operations; Service Area Direction	\$89,804	\$138,084	\$107,279	\$102,345	14%	-26%	-5%
31200 Food Services Operations; Food Preparation and Dispensing	\$640,249	\$777,436	\$810,776	\$801,996	25%	3%	-1%
31300 Food Services Operations; Food Delivery	\$58,238	\$59,337	\$99,775	\$120,588	107%	103%	21%
31400 Food Services Operations; Food Purchases	\$1,054,115	\$1,178,323	\$1,507,490	\$1,587,119	51%	35%	5%
31900 Other Food Services	\$21,217	\$18,960	\$58,938	\$65,156	207%	244%	11%
Overhead and Operational Total	\$10,761,244	\$11,819,695	\$11,603,010	\$12,268,944	14%	4%	6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$768	\$1,037	\$361	\$989	29%	-5%	174%
33300 Civic Services	\$72,062	\$133,032	\$131,517	\$148,465	106%	12%	13%
33400 Athletic Coaches	\$250,380	\$320,129	\$325,942	\$327,941	31%	2%	1%
33600 Nonpublic School Pupil Services	\$14,266	\$1,471	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$53,139	\$38,472	\$99,677	\$329,295	> 500%	> 500%	230%
43000 Facilities Acquisition and Construction; Professional Services	\$88,452	\$29,809	\$293,338	\$394,530	346%	> 500%	34%
45100 Building Acquisition, Construction and Improvements	\$725,936	\$1,141,803	\$1,702,198	\$6,784,386	> 500%	494%	299%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$156	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$172,751	\$609,987	\$923,246	\$809,298	368%	33%	-12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$402,634	\$264,962	\$462,100	\$783,848	95%	196%	70%
51100 Debt Services; Principal on Debt; Bonds	\$2,280,000	\$1,035,000	\$595,000	\$1,875,000	-18%	81%	215%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$45,954	\$58,130	N/A	N/A	26%
52100 Debt Services; Interest on Debt; Bonds	\$1,127,867	\$811,241	\$328,414	\$836,363	-26%	3%	155%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$98,396	\$38,094	\$28,950	N/A	-71%	-24%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$222,000	\$1,352,000	\$666,406	\$1,828,526	> 500%	35%	174%
54200 Common School Fund; Principal	\$640,241	\$330,553	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$2,554	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$850	\$850	\$0	N/A	-100%	-100%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$850	N/A	N/A	N/A
Nonoperational Total	\$6,050,651	\$6,171,296	\$5,613,096	\$14,206,571	135%	130%	153%
Prorated By Fund							
26491 2007 Account Code - PERF	\$232,485	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,091,868	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$129,186	\$0	\$0	\$0	N/A	N/A	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26494 2007 Account Code - Group Insurance	\$6,406,328	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$16,648	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,040,429	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$9,916,944	\$0	\$0	\$0	N/A	N/A	N/A